

**METHOD FOR COLLECTING SALES AND/OR USE TAXES ON SALES THAT ARE
MADE VIA THE INTERNET AND/OR CATALOG**

ABSTRACT OF THE INVENTION

A method that allows taxing jurisdictions to collect sales and/or use taxes
5 from sales that are made via the internet and catalogs. The method also makes it
easier for sellers to comply with the taxing jurisdiction's mandated seller
administrative functions. The foregoing is accomplished by using an agent to
perform the sales tax administration functions of a seller, relieving the seller of as
much of the burden of compliance as possible.

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